

R865. Tax Commission, Auditing.

R865-20T. Tobacco Tax.

R865-20T-6. Purchase of Cigarette Stamps Pursuant to Utah Code Ann. Section 59-14-206.

(1) Cigarette revenue stamps are sold only to licensed and bonded dealers, except in cases where confiscated merchandise is sold to a person who does not intend to resell the merchandise but purchases it for consumption or use.

(2) Stamps may be delivered to a licensee on credit, provided that the following two conditions are met:

(a) A written request is made naming the person to whom the stamps are to be delivered, and identifying that person by means of signature, and including the address to which the stamps should be delivered.

(b) Only a responsible person of mature age is designated as the agent to whom the stamps are delivered.

(3) In addition to satisfying the conditions of Subsection (2), the licensee shall also comply with Subsection (3)(a), (3)(b), or (3)(c), whichever is appropriate.

(a) In the case of individual ownership, the request for stamps shall be signed by the licensee in the same manner that the signature appears on the licensee's bond.

(b) In the case of a partnership, the request shall be signed by a partner whose signature appears on the bond.

(c) In the case of a corporation, the request shall be signed by a duly authorized officer of the corporation.

KEY: taxation, tobacco products

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